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A comparative analysis of accounting education's effectiveness with the balanced scorecard method: A case study of KMU

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Abstract

The goals wanted to achieved after the accounting education process, in other words the efficiency in accounting education is required acting in accordance with the plans, politics and strategies which are constituted in the beginning of the process. Analogously it is so important for achieving the efficiency in accounting education that comparison of the point reached in particular terms with the goals wanted to achieve and the evaluation of outputs reached during the process. Balanced Scorecard (BSC) which is one of the performance measurement tools is a technique used for comparing the goals with the activities and evaluating of outputs. In this context the efficiency of accounting courses at Karamanoglu Mehmetbey University (KMU), Faculty of Economics and Administrative Sciences, Department of Business Administration. Accounting education divides into four dimensions of the BSC and an questionnaire is applied to the students of department of Business Administration for customer size, internal processes' size, learning and growing dimensions. The data which acquired from the survey applied to the students who take course for four years and which is related to other dimensions of BSC is examined and interpreted.

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Introduction

Efficient accounting education is required for the students who take accounting courses in the universities to meet the expectations of the business world and to be successful in their professional careers. The efficiency is generally defined as the degree of accessing the results from the activities done by the short-term, middle-term and long-term aims. It is required for maintaining the efficiency that developing the detents in which comparing the current situation with objectives and reviewing the process by determining strengths / weaknesses of the process with the effective analysis and reorganizing it as needed.

It can be possible in accounting education that meeting the expectations of the business world and having the successful individuals in their professional careers by using the resources efficiently and making continuous

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improvements. For evaluating the output is required that determining and examining the factors affect the process and analyzing the process. By the process and the performance measurement tools which is effective in the process and which is used in analyzing, the data regarding the quality, attributes and the level of meeting the expectations can be gained and making regulations.

1. Accounting Education

The accounting education is the activities that teaching the using of paths, methods and techniques followed in the process of the collecting data which is so important for the business and can affect the decisions and monitoring, classifying, reporting and evaluating this data. Beside having the individuals gain these skills along their professional lives, one of the other aim in accounting education is setting the concept of continuous learning to the individuals. Whereby the individuals can be sufficient for meeting the expectations through following the current developments and updating their knowledge levels. In parallel to these purposes, the road map which determines the future of the accounting education are drawn in the declaration of the initial state of The Accounting Education Change Commission (AECC). It is declared that teaching how they learn by instructors is required for being professional accountants (AECC, 1990). Through teaching how they learn, it will be taught the way of developing their professional knowledge levels beside training the individuals who have the skill for meeting the business world.

Interactive learning techniques are heavily used in accounting education (Kerr ve Smith, 2003). In the transfer between the students who are in the receiver position and the instructor who is in the transmitter position, the students are in active status, and the instructor is in passive status. It is mostly referred in the workings that implementation of intensive teaching techniques are required about increasing the efficiency in accounting education. In the base of these learning techniques there is the thought of converting the students from the passive status to the active status.

The students is also an important factor in respect of efficiency in accounting education beside instructor factor. The students' learning characteristics, expectations and perceptions of the accounting profession affect the outcomes obtained from accounting education. Analyzing the students and so configuring the teaching techniques are included in the studies concerning the instructor factor for aggregating the quality of the outcomes obtained from the accounting education. For example, Fogarty and Goldwater (2010) find that there is no gender effect which can be considered serious over the students' success in accounting education and the success in accounting education is related mostly with personal characteristics and the effort.

The efficiency in accounting education is under the influence of numerous factors such as instructional techniques, student, physical facilities, course contents, course materials, financial possibilities and so on. All factors efficient in accounting education must be take into consideration at analyzing the efficiency in accounting education. Balanced Scorecard (BSC) method which is one of the methods that include all factors efficient on the process and the performance into the analysis process can be used as a tool for measuring the efficiency in accounting education.

2. Balanced Scorecard

BSC is an innovative performance measurement tool developed by Kaplan and Norton (1992). With versatile, fast and optimal number of performance indicators, BSC provides to the managers the measures that the business can make performance measuring. The occurrence purpose of the BSC is to use in the for-profit businesses. After it there were some studies about BSC can be used in the non-profit organizations like schools, universities (Papenhausen and Einstein, 2006; Pinen, 2007; Drtina et al., 2007; Farid, 2008). The private universities which are not belong to the state are used at the BSC works done over universities. The number of works done over state universities is quite small number (Aljardali et al., 2012).

Analyzing financially and reporting provide substantial results for the managers. However, only financial dimension is not sufficient for determining and evaluating holistically the business' performance and the strategic status (Sordo et al., 2012). Beside the data systems provided financial data which can be used in making and evaluating short-term and long-term plans and which can be used in analyzing businesses holistically, there are needed tools which can report non-financial data such as BSC.

BSC provides guiding tools as a tool of measuring the strategies of the business to the managers for gaining competitive advantage at the future. BSC has four dimensions. These are financial, customer, internal processes,

learning and growing dimensions (Kaplan ve Norton, 1996: 2). BSC's dimensions are summarized below (Kaplan ve Norton, 1996: 25-28):

- 1) *Financial Dimension*: The results of the business' activities are measured at that dimension. Using the measures which give open and obvious results, the company's profitability, operating income, return on investment and economic value added are put forth by that dimension of BSC. Similarly, the measurements regarding cash flow and sales targets are included in the financial dimension.
- 2) *Customer Dimension*: It is about the customer dimension of BSC that defining the activities of business units regarding customer and market segments determined by the managers and analyzing the activities with these measurements. The strategies set for customer and market segments have various metrics. Metrics such as customer satisfaction, customer retention, new customer acquisition, customer profitability etc. constitute the base of customer dimension of BSC.
- 3) *Internal Processes Dimension*: It means that defining internal processes which is needed for fulfilling the outcomes and the goals of BSC's other dimensions and supplying them by the managers. For example, constituting the internal processes needed to meet business stakeholders / owners' financial expectations or providing customer satisfaction and business outcomes.
- 4) *Learning and Growing Dimensions*: It is about learning and growing dimension of BSC that defining the required hardware and infrastructure which the business get growth and development in long-term. Meeting the customers' expektations in long-term and business' internal processes are related to the innovative ability of the businesses. Employee training, renewal of information technology and systems and reorganization of business operation procedures are also related to the learning and growing dimension of BSC.

After developing as a tool of measuring and evaluating the performance, BSC becomes a tool of used in combining the business' routine activities with business' long-term plans and controlling them. With this, BSC is a tool which provides a road map to the executors in instituting the corporate strategy, beside being a performance measuring tool (Kaplan and Norton, 2000; Sordo, et al., 2012).

3. Literature Review

BSC is used in manufacturing firms, service businesses, non-profit enterprises and public institutions and gives efficient results (Kaplan ve Norton, 2001). As we look at the works in literature, it is obvious that practice of BSC is wider in for-profit organizations, but there are also some practices in non-profit organizations. Looking into the literature about BSC and education institutes, the number of works that both issues evaluated together is scarce (Yuksel and Coskun, 2013). The accounting education and the works about efficiency in education are examined as reviewing the literature. The works about BSC in public institutions and non-profit organizations are examined for BSC study. In line with this, the path followed to analyze a non-profit organization with BSC for performance and the criteria are determined in this study.

In Dodor et al., (2009)'s study, BSC's theoretical framework are examined and suggested BSC structure according to public institutions for meeting the needs of Governmental Accounting Standards Board (GASB). The customer dimension of BSC are converted to the service dimension because there are some differences between the practicing in Private and Public Sectors. In the study, it is indicated that BSC system can be used in the public institutions. Thompson and Mathys (2013) suggest that the "personnel dimension" must be added to the four dimensions of BSC.

Lusher et al., (2012) examine the efficiency of accounting education in two different groups at an university. One of the groups are educated in the traditional education method (a computer, a projector and a trainer) and the other group are educated in computer-based education method (one computer for each student) and after that the results are compared with each other. It is found that the students educated in computer-based education are successful than the students who are educated in the traditional way.

By their work, Fortin and Legault (2010) describe the award-winning and co-educational approach to train the individuals who are qualified in accounting and who have the requirements for the profession of Independent Accountancy at an University of Canada. After the results of 32-item questionnaire, they find the result that it is

important for considering the co-educational approach by the faculties and it is profitable for the students' qualification.

Cronje and Vermaak (2004) compare the structure of potential BSC which can be used in the accounting departments of two universities in South Africa and Australia. Similarly, they implement a survey about determining the size and criteria for measuring the performance of the accounting departments. The result is that BSC is a tool of planning and supporting the accounting education and a potential tool for developing accounting education.

Wu, et al., (2011), interpreted BSC practicing as a performance tool within continuing education centers in three universities. In the study, they find that the learning and growing dimensions are most effective and it can affect the other three dimensions. Similarly, it is referred that the financial dimension and internal processes dimension have an important role in evaluating the continuing education centers' performance.

In Stanley and Marsden (2012)'s study, the approach of "Problem Based Learning" are examined as the using in accounting education. With the approach, it is found that the students are more active in learning, questioning skills, susceptibility to teamwork and problem-solving abilities.

Yüksel and Coskun (2013), are examined the using of BSC approach in the education institutes for supporting and increasing the organizational performance. In the work, it is suggested a BSC model which is fit for the highschool in Turkey. They find that as BSC model is applied to the highschool, the more effective results can be achieved at strategy-oriented operation and institutions in reaching the goals. Aljardali et al., (2012), make a practice by constituting the framework in BSC using in the higher education institutions of State.

4. Research

In the study, the accounting education in Karamanoğlu Mehmetbey University (KMU), Faculty of Economics and Administrative Sciences (FEAS), Business Administration are examined within BSC method. With the method which provides a holistic perspective, the strengths / weaknesses are specified and the results are interpreted.

4.1. Purpose

The study has two aims basically. First is to analyze the efficiency of the education by creating a model under BSC's four dimensions and the factors effective in the accounting education at KMU. Similarly, by the analysis the current situation of the accounting education will be set forth and whereby it will be done that a BSC practice which direct the managers about future plans and programs by specifying the strength and weakness in the education. Second is to contribute to the literature by modelling BSC for the using of universities of State.

Table 1: Demographic characteristics

	Frequency	Percent (%)		Frequency	Percent (%)
1. Gender			2. Class		
Male	88	38,6	3rd Grade	128	56,1
Female	140	61,4	4th Grade	100	43,9
Total	228	100,0	Total	228	100,0
3. Highschool Field			4. Reason for Preference of FEAS		
Trade School	4	1,8	Professional Career	60	26,3
High School	6	2,6	Legal Requirements	21	9,2
Science High School	28	12,3	Familial Preferences	21	9,2
Public High School	190	83,3	Personal Preferences	126	55,3
Total	228	100,0	Total	228	100,0
5. Targeted Field			6. Has FEAS meet your expectations?		
Banking and Finance	56	24,6	Yes	191	70,6
Financial Advisors	22	9,6	No	67	29,4
Self-Employed	16	7,0	Total	228	100,0
Public Sector	87	38,2	7. Age		
Marketing	8	3,5	17-20	6	2,6
Entrepreneurs	18	7,9	21-24	203	89,0
Other	21	9,2	25 and over	19	8,3
Total	228	100,0	Total	228	100,0

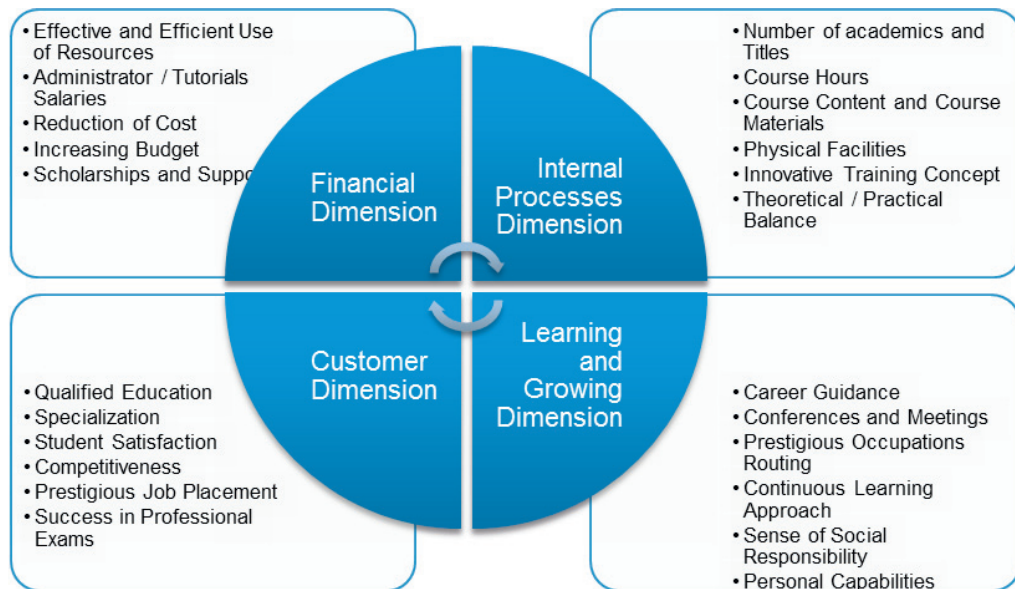
4.2. Scope and Methodology

In the study, the aims concerning four dimension of BSC and the metrics concerning the aims are primarily determined. The data collected from the faculty management, department management and students is used in the

process for the dimensions. A survey is applied to the 3rd and 4th grade students of business administration department for analysis of customer size, internal processes, learning and growing dimensions of BSC, beside the data collected from the managements.

There are totally 560 students of which 230 students in 3rd grade, and 330 students in 4th grade in the business administration department. In this study, the survey is applied to 228 students of which 128 students in 3rd grade and 100 students in 4th grade and which are selected randomly. The demographic characteristics are shown in Table 1.

The students (n=228) of 88 participated in the survey are male and 140 are female. The age range of most of the participants are 21-24. Being only 4 students from trade high school can be interpreted as 98,2% of the participants haven't been meet with the accounting courses. The conclusion of 38% of the participants plan to work at public sector and 24% of them plan to work at banking and finance sector can be read as they would use intensely the knowledge gained from accounting education in their professional lives. The 70,6% of participants declare that the accounting education meet their expectations. The four dimensions of BSC practice and the objectives and criteria



concerning the four dimensions are shown in Figure 1.

Figure 1: The Balanced Scorecard

4.2.1. Financial Dimension

The financial dimension which is one dimension of the BSC practice includes the objectives such profitability, costs, sales volume and the measures concerning the objectives. In for-profit institutions and organizations, the sales and the profitability which is very necessary for maintaining of the businesses is related to the financial dimension of BSC. Similarly, it's for the private universities for they are for-profit institution. However, as a principle of social state approach, the financial dimension doesn't aim at profit, revenues etc. in the state universities which postgraduate education undertaken by the state. Therefore financial dimension is overlooked for it is a state university. The targets and measures which can be esteemed in financial dimension for BSC practice in the state universities are shown in Table 2.

Table 2: Financial Dimension

Targets	Measures
1. Effective and Efficient Use of Resources	The budget allocated to the unit, the unit cost per student comparison
2. Administrator / Tutorials Salaries	Responsibilities field, course, comparison of student loads, Education level, Comparison of Performance / Fee, Administrator / Tutorials Surveys

3. Lowering Costs	The analysis of variable and fixed costs on a unit basis, effective purchasing processes,
4. Increasing Budget	Comparison of the share of Faculty, Department from the university budget
5. Scholarships and Support	Research scholars, congressional support, student scholarships

The financial dimension can be used for state universities as a performance tool at the efficient using point. In the study, the targets and measures is determined but excluded from the process.

4.2.2. Müşteri Boyutu

In the customer dimension of BSC, there are the students who are taken accounting courses in the business administration department. The targets and measures regarding the customer dimension are shown in Table 3. By the survey which is prepared as 5-point Likert scale and which is arranged by the accounting courses' outputs that taken by the 3rd and 4th students during undergraduate studies, the 22 question is applied to the students. Before the data from the survey questions are analyzed, they have been applied reliability analysis and Cronbach's Alpha value is found as 0,783.

Table 3: Customer Dimension

Targets	Measures
1. Qualified Education	Student surveys after accounting courses during undergraduate education
2. Specialization	Student surveys, exam notes
3. Student Satisfaction	Student surveys
4. Competitiveness	Success in the national exams (KPSS etc.), Number of job placement after graduate
5. Prestigious Job Placement	Number of job placement in upper echelons of public or private institutions, Student surveys
6. Success in Professional Exams	Success in field of accounting, financial consultancy etc after graduate

The targets tended to reach during the accounting education process and post-graduate process demonstrate the features of the outputs which is obtained after accounting education. These are the targets in the customer dimension that providing of qualified education to students, realizing students to specialize in the provision of sub-fields of accounting, student satisfaction, gaining competitive advantage, placing students in the prestigious professions and gaining success in the professional exams. The measures determined to analyze are used for evaluating the current situation.

As shown in Table 4, the survey questions prepared by the content of the courses and knowledge equipment that gained by accounting courses given in KMU, FEAS, Business Administration Department. The mean of the answers is calculated. The customer dimension of accounting education is interpreted by comparing the questions less than 3 in average with the courses (In practice the "3" has been recognized as having sufficient knowledge of accounting).

Table 4: Data of Customer Dimension

	Mean	Std.Dev.
1. I am able to compare and interpret the aims with the current situation of a company.	3,5132	,95944
2. I am able to evaluate fiscally the past performance of a company.	3,3947	1,04623
3. I am able to undertake the process of a company's decisions like mergers, acquisitions, dividend distribution.	3,2412	1,11405
4. I have sufficient knowledge about optimal capital structure of a business, determination of working capital and minimization of average cost of capital.	2,8026	1,00685
5. I have sufficient knowledge about the risk (financial, inflation, profit, cost etc.) management that a company faces.	3,2105	1,03229
6. I am able to reach the financial resources of a company at desired amount, cost or time.	3,2325	1,03396
7. I have sufficient knowledge of cost-measuring efficiently about a company's goods and services.	3,3860	1,04108
8. I have sufficient knowledge at reducing and controlling the cost of a company.	3,3772	1,01435
9. I have sufficient knowledge of determining the goods and services which add or not add value to a company.	3,1667	1,00586
10. I am able to carry the accounting processes of a company by a computer.	2,7807	1,34890
11. I have the skill of follow and analyze the national and international markets.	2,8640	1,06772
12. I have able to make inventory processes of a company.	3,7368	1,02869
13. I have sufficient knowledge about budgeting processes of a company.	3,2061	,89863
14. I have sufficient knowledge about revealing and controlling the situations in accounting practice like mistake, fraud etc.	3,2719	,99146
15. I have sufficient knowledge about constituting and processing the order of documents and accounting records of a company.	3,3509	1,03236
16. I have sufficient knowledge about constituting and processing internal control system of a company.	3,1535	1,04866
17. I have sufficient knowledge about Turkey Accounting Standards and Financial Reporting Standards.	2,8684	,99791
18. I have sufficient knowledge about preparing and interpreting fiscal tables of a company.	3,2851	,98997
19. I have sufficient knowledge about directing the resources of a company effectively and efficiently.	3,4693	1,02563
20. I am able to make an independent audit under Turkey auditing standards.	2,8684	1,10277
21. I have sufficient knowledge about the implementation of computer-based simulations of financial events.	2,5088	1,11257

22. I have sufficient knowledge about applying and interpreting legal legislations like Trade, Debt, Corporate, Income, Value Added Tax etc.	3,0351	1,02763
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The mean of the question 4, 10, 11, 17, 20, 21 is smaller than 3 by the survey data. Evaluating by the targets of qualified education, specialization, success in the professional exams, the students of business administration don't considered that they are sufficient for the Management Accounting, Computerized Accounting, Turkey Accounting Standards and Auditing Accounting courses. It shows the need for computer applications in accounting education. Taking not the management accounting courses by the students of 3rd grade don't affect the data. Computing singly the mean of 4th grade students, the mean of management accounting becomes bigger than 3. Being optional and taking not by the students, the management accounting course decreases the mean under 3. In the data of Table 4, being under the mean demonstrates the management accounting course must be taken by the students.

The courses of accounting education in the customer dimension show the weaknesses. The questions of 12, 1, 19, 2, 7, 8 have the biggest mean. The answers indicate that students have sufficient capability for the Inventory Accounting, Financial Statement Analysis, Cost Accounting courses.

70,6% of the students declare that the accounting courses of KMU, FEAS meet their expectations generally. It is an important result for the satisfaction of the students as customer dimension. 66,7% of the students have a positive opinion about competitiveness, success in professional exams and gaining prestigious occupations.

4.2.3. Internal Processes Dimension

The internal processes dimension of BSC is to determine and constitute the internal processes for targeted outputs. The factors like the number of scholars in accounting education, the number of accounting courses, the contents of the accounting courses, etc. are related to the internal processes. Targets and measures about the internal processes of BSC are shown in Table 5:

Table 5: Internal Processes Dimension

Targets	Measures
1 Academic Number and Title	Number of accounting academicians, Total Students / Total academics
2 Course Hours	Number of compulsory and optional accounting courses, Total credit rate
3 Course Content and Course Materials	Student surveys
4 Physical Facilities	Number of physical facilities like classroom etc. used in accounting courses, Student surveys
5 Innovative Training Concept	Student surveys
6 Theoretical / Practical Balance	Education-training plan, Student surveys

The number of the academicians in KMU, FEAs is 3. The distribution of the academicians is such 2 assistant professors and a prelector. The number of the accounting courses given during four years is 12 courses, of 8 is compulsory and 4 is optional. The total credit of accounting courses is 29 and the total credit of the department is 130. 22% of the courses is comprised of accounting lessons of the student in their four years education. The data concerning the questionnaire about the internal processes is shown in Table 6:

Table 6: Data of Internal Processes Dimension

	Yes		No	
	n	%	n	%
1. Accounting courses have sufficient credit in total courses during four years.	184	80,7	44	19,3
2. The course materials used in accounting courses are sufficient.	111	48,7	117	51,3
3. There is a balance of theoretical knowledge and practical in accounting courses.	127	55,7	101	44,3
4. There are sufficient instructors in accounting courses.	163	71,5	65	28,5
5. The physical facilities used along courses such as the number of classes, computers, projectors etc. are sufficient.	87	38,2	141	61,8
6. The number of accounting courses are sufficient for providing required equipment after graduate.	131	57,5	97	42,5
7. I am aware of the updates about accounting field in the accounting lessons.	110	48,2	118	51,8
8. I consider that I can be successful in the exams like KPSS etc. after graduate.	152	66,7	76	33,3

As seen in Table 6, the students consider sufficient (80,7%) the total hours of accounting courses in their four-year education. Similarly, it is obvious that the number of instructor is sufficient (71,5%), and there is sufficient number of accounting courses (61,8%) for the knowledge need after graduate. And again, we can see that the students aren't aware of (51,8%) the updating of accounting field and the course materials used in the accounting courses aren't sufficient (51,3%).

4.2.4. Learning and Growing Dimension

The learning and growing dimension is about acting futuristically and adopting innovative approach. Constituting the infrastructure provides growing and expanding in long-term, forming by the other dimensions of BSC are involved with the learning and growing dimension. The targets and measures about learning and growing dimension are shown in Table 7.

Table 7: Learning and Growing Dimension

Targets	Measures
1 Career Guidance	Student surveys
2 Conferences and Meetings	Number of conferences and meetings regarding the field of accounting
3 Routing Prestigious Occupations	Student Surveys
4 Continuous Learning Approach	Student Surveys
5 Sense of Social Responsibility	Student Surveys
6 Personal Capabilities	Student Surveys

The efficiency of the outputs of accounting education can be possible by meeting the expectations from the outputs in long-term. Being a leading concept in their professional careers, the learning and growing dimension has an important role in gaining the skills such as being qualified individuals, analytical thinking and continuous learning approach and so on. For this purpose, the survey questions are shown in Table 8:

Table 8: Data of Learning and Growing Dimension

	Yes		No	
	n	%	n	%
1. The accounting education that I took reveals my leadership ability.	93	40,8	135	59,2
2. I get the ability of analyzing both theory and practice together by the accounting education that I took.	122	53,5	106	46,5
3. The accounting education that I took provides me gain sense of social responsibility.	145	63,6	83	36,4
4. The accounting education that I took develops my analytical thinking skills.	158	69,3	70	30,7
5. I get the sense of continuous learning by the accounting education that I took.	160	70,2	68	29,8
6. I get the ability of minimum economic and financial literacy by the accounting education that I took.	129	56,6	99	43,4
7. I can steer my career by the accounting education that I took.	122	53,5	106	46,5
8. On university career days, there are sufficient presentations about the current and future potential business opportunities.	97	42,5	131	57,5
9. There are sufficient meetings with successful people such as bankers, economists, financial managers etc.	67	29,4	161	70,6

As seen in Table 8, the students show that they gain the concept of continuous learning by the accounting education. Again, they declare that they gain the skill of analytical thinking (69,3%), sense of social responsibility (63,6%) and the ability to transfer theory into practice (53,5%). Adopting the concept of continuous learning for students and gaining ability of analytical thinking update the knowledge and give the skill of adapting changing circumstances and conditions.

Making insufficiently assemblies (70,6%) with bankers, economists etc. and having insufficient number of business opportunities' presentations (57,5%) and gaining hardly the skills and leadership of the individuals (59,2%) who would be the entrepreneur of future are the weaknesses of learning and growing.

5. Conclusions and Recommendations

The strenght and weakness of the accounting education in business administrative department are identified with the practice of measuring the efficiency in accounting education on the base of section by BSC which is one of the performance measuring methods. Similarly, a model which can be used as science-based in the state universities is suggested in the study. The results with the study are evaluated under the four dimensions of BSC.

The financial dimension is excluded from the study for the university used in the work is a state university. In state universities, the education is non-profit. So the financial dimension of BSC can be used as a performance indicator for using more efficiently the resources rather than profit purposes.

The students consider the accounting education given in the business administration department is generally sufficient as understood by the survey. In details, the students declare that they are sufficient for Inventory Accounting, Financial Statement Analysis, Cost Accounting courses. However they don't find themselves sufficient about Management Accounting, Computerized Accounting, Turkey Accounting Standards and Auditing Accounting courses. Being educated in 4th grade and not being educated in 3rd grade classes, the result for the Management Accounting is negative. If the data is used for the students of 4th grade, the result is positive about that students are sufficient for the lesson. Being not enrolled in sufficient number to the Computerized Accounting course causes not

opening courses for this lesson. So it brings about negative results. The recommendations about the customer dimension of BSC are increasing the knowledge level of students by explaining the importance of the Computerized Accounting course, making required arrangements by determining the problems about Turkey Accounting Standards and Auditing Accounting course.

As internal processes dimension, we find that students consider the number and hours of accounting courses are sufficient. Similarly, they declare that they have the accounting skills after graduating needed in their professional careers in the future. And also we find that the physical conditions like the number of classes, computer, etc. used in accounting courses are insufficient. They declare that they are not aware of the updates in the field of accounting and the materials used in the lessons are insufficient. Our recommendation for the internal processes dimension are completing the missings by checking the physical conditions like the number of classes, computer, etc., serving all resources which provide the developments about accounting to the students and reorganizing the course materials according to need.

The students declare that they don't gain the skill of continuous learning at the learning and growing dimension. The students who state they gain skill of analytical thinking, sense of social responsibility and the ability to transfer theory into practice symbolize the strength of the learning and growing dimension of accounting education. They express that they don't make sufficiently assemblies with the experts as bankers, economists etc. And also the students signify there are not sufficient meetings about leading their professional career and presenting business opportunities on which mutual exchange of ideas performs. The recommendations about the dimension is making assemblies gathered students with people in the business world. So the students are gained perspectives and ideas that help them about their career planning.

In order to apply in state universities for the future works, the efficiency for resource utilization concerning financial dimension may be analyzed. Also analysis can be made with the data added from the academicians and business world.

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